

Internal Revenue Service, Treasury

§ 41.4481-1

(b) *Effective/applicability date.* This section is applicable to returns and claims for refund filed, and advice provided, after December 31, 2008.

[T.D. 9436, 73 FR 78455, Dec. 22, 2008]

PART 41—EXCISE TAX ON USE OF CERTAIN HIGHWAY MOTOR VEHICLES

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- 41.7701-1 Tax return preparer.

AUTHORITY: 26 U.S.C. 7805;
Section 41.4482(b)-1 also issued under 26 U.S.C. 4482(b);
Section 41.4483-3 also issued under 26 U.S.C. 4483(d);
Section 41.6001-3 also issued under 101 Stat. 260;
Section 41.6060-1 also issued under 26 U.S.C. 6060(a);
Section 41.6109-2 also issued under 26 U.S.C. 6109(a);
Section 41.6695-1 also issued under 26 U.S.C. 6695(b);

SOURCE: T.D. 6216, 21 FR 9645, Dec. 6, 1956; 25 FR 14021, Dec. 31, 1960, unless otherwise noted.

Subpart A—Introduction

§ 41.0-1 Introduction.

The regulations in this part are designated "Highway Use Tax Regulations." The regulations in this part relate to the tax on the use of certain highway vehicles imposed by section 4481 and to certain associated administrative provisions.

[T.D. 8879, 65 FR 17153, Mar. 31, 2000]

Subpart B—Tax on Use of Certain Highway Motor Vehicles

§ 41.4481-1 Imposition of tax.

(a) *In general.* Tax is imposed on the use during a taxable period of any registered highway motor vehicle that (together with the semitrailers and trailers customarily used in connection with highway motor vehicles of the same type as such highway motor vehicle) has a taxable gross weight of at least 55,000 pounds.